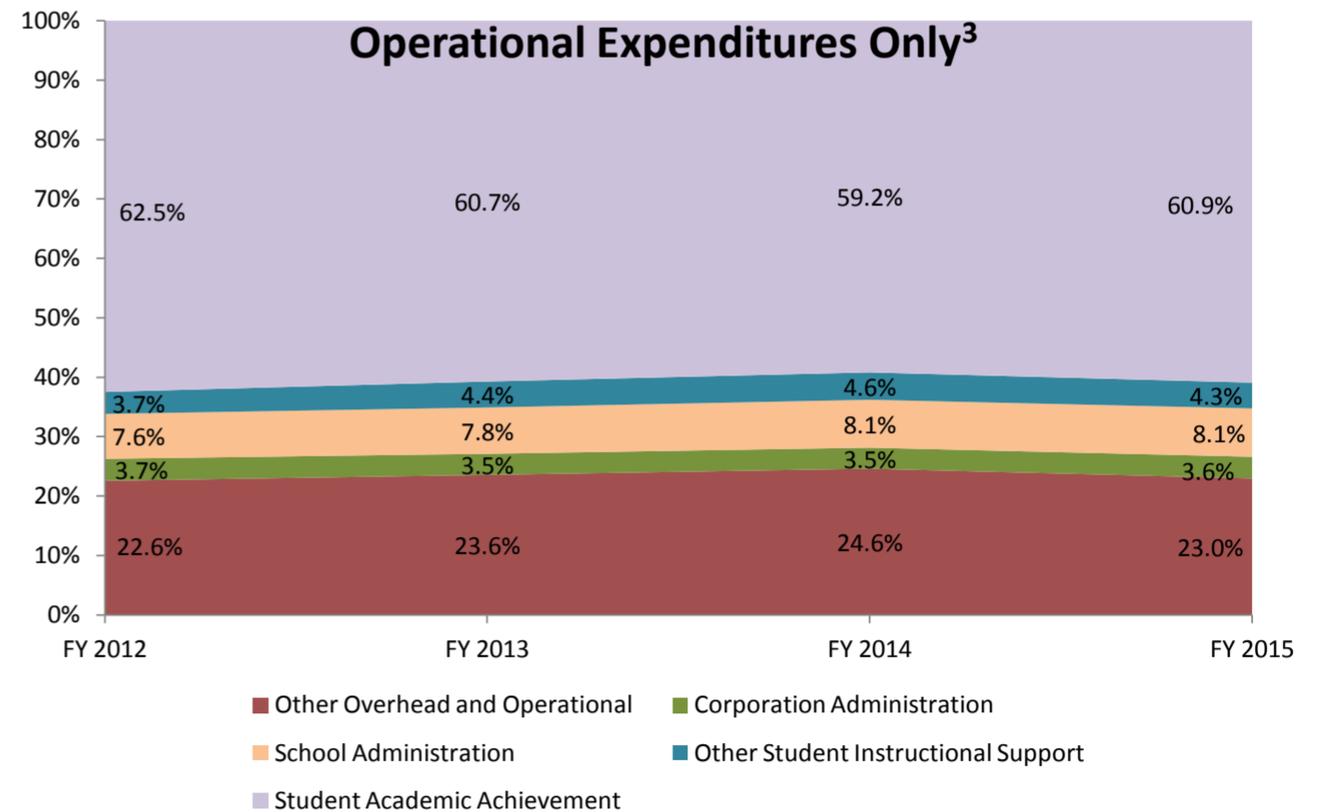
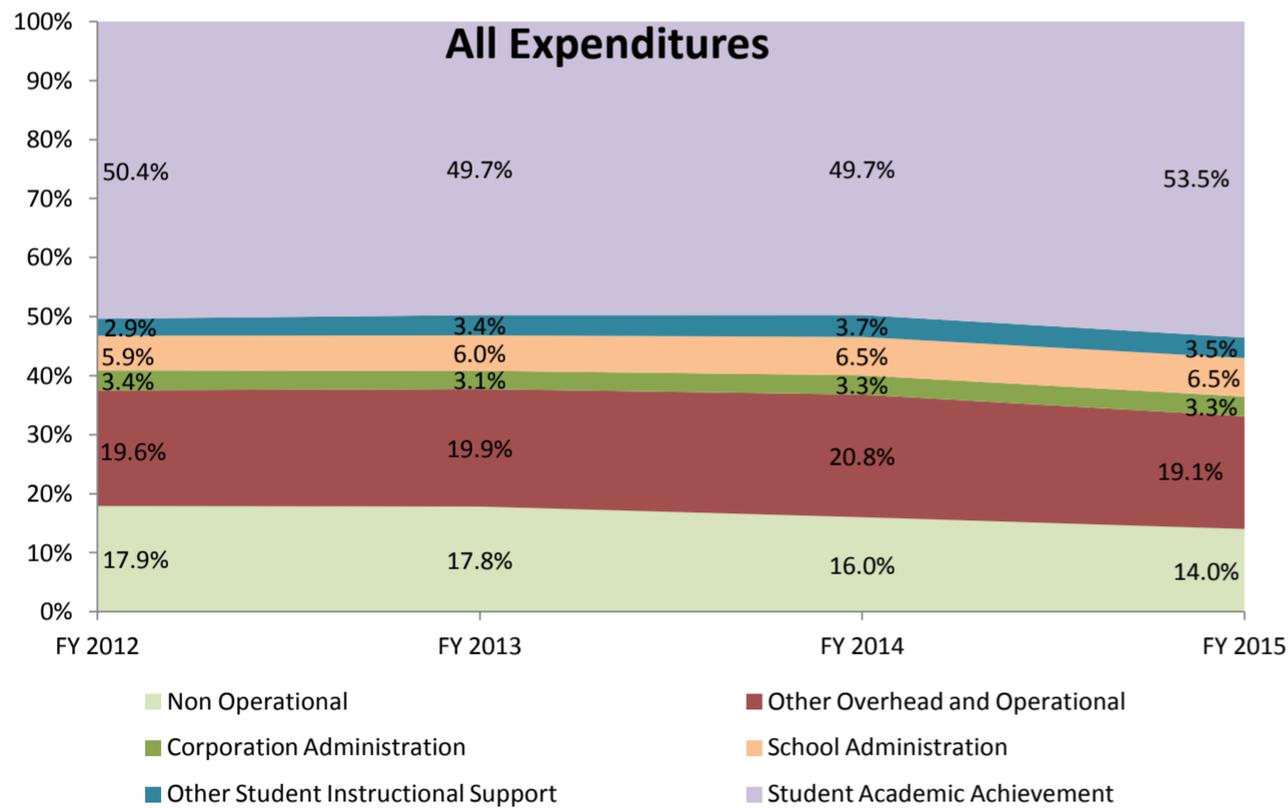


School Corporation Expenditures by Account
Biannual Financial Report Data
Yorktown Community Schools (1910)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,490,245	46.6%	\$9,642,266	47.8%	\$10,104,476	50.4%	\$9,968,199	49.7%	\$9,478,340	49.7%	\$10,301,765	53.5%
Student Instructional Support	\$1,449,566	7.1%	\$1,426,004	7.1%	\$1,755,327	8.7%	\$1,889,492	9.4%	\$1,946,460	10.2%	\$1,926,816	10.0%
Total	\$10,939,810	53.7%	\$11,068,271	54.9%	\$11,859,803	59.1%	\$11,857,692	59.2%	\$11,424,800	59.9%	\$12,228,581	63.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,008,352	24.6%	\$4,968,145	24.6%	\$4,612,228	23.0%	\$4,613,656	23.0%	\$4,584,216	24.0%	\$4,316,954	22.4%
Non Operational	\$4,419,131	21.7%	\$4,136,262	20.5%	\$3,592,923	17.9%	\$3,571,132	17.8%	\$3,052,955	16.0%	\$2,696,491	14.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,427,482	46.3%	\$9,104,407	45.1%	\$8,205,151	40.9%	\$8,184,788	40.8%	\$7,637,171	40.1%	\$7,013,445	36.4%

Grand Total	\$20,367,293	\$20,172,678	\$20,064,954	\$20,042,480	\$19,061,971	\$19,242,026
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Yorktown Community Schools (1910)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$516,450	\$436,620	NA	NA	-15.5%
11100 Regular Programs Elementary	\$2,240,109	\$2,862,782	\$2,697,877	\$3,291,810	46.9%	15.0%	22.0%
11200 Regular Programs Middle/Junior High	\$1,324,562	\$1,985,242	\$1,908,264	\$1,994,986	50.6%	0.5%	4.5%
11300 Regular Programs High School	\$1,777,480	\$2,773,988	\$2,379,832	\$2,306,035	29.7%	-16.9%	-3.1%
11350 Regular Programs High School - Academic Honors Diploma	\$2,939	\$0	\$0	\$0	NA	NA	NA
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$329,597	\$336,133	NA	NA	2.0%
11460 Regular Programs Vocational Education - Occupational Home Economics	\$1,755	\$0	\$0	\$0	NA	NA	NA
11480 Regular Programs Vocational Education - Industrial Education A	\$0	\$0	\$289	\$0	NA	NA	NA
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$5,921	\$23,631	NA	NA	299.1%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$66,001	\$51,508	\$37,819	\$410	-99.4%	-99.2%	-98.9%
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$32,037	NA	NA	NA
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$81,735	\$48,147	\$2,500	\$0	NA	NA	NA
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$14	\$0	NA	NA	NA
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$0	\$0	\$50	NA	NA	NA
12350 Special Programs Physical Impairment - Homebound	\$641	\$6,107	\$0	\$131	-79.6%	-97.9%	NA
12510 Special Programs Culturally Different - Communication Disorders	\$90,627	\$184,890	\$108	\$0	NA	NA	NA
12520 Special Programs Culturally Different - Compensatory	\$0	\$0	\$4,000	\$3,000	NA	NA	-25.0%
12610 Special Programs Learning Disability	\$403,685	\$422,149	\$373,488	\$353,630	-12.4%	-16.2%	-5.3%
12810 Special Programs Special Education Preschool	\$36,439	\$38,617	\$77,004	\$5,472	-85.0%	-85.8%	-92.9%
12900 Special Programs Other Special Programs	\$182,011	\$136,855	\$206,715	\$230,175	26.5%	68.2%	11.3%
14100 Summer School Programs Elementary	\$0	\$0	\$2,227	\$340	NA	NA	-84.7%
14300 Summer School Programs High School	\$0	\$0	\$948	\$227	NA	NA	-76.1%
16100 Remediation Remediation Testing	\$0	\$500	\$0	\$618	NA	23.7%	NA
16200 Remediation Preventive Remediation	\$55,391	\$17,578	\$12,396	\$41,031	-25.9%	133.4%	231.0%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$133,505	\$71,898	\$112,400	\$53,724	-59.8%	-25.3%	-52.2%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$51,911	\$94,679	\$0	\$0	NA	NA	NA
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$0	\$42,634	\$245,505	NA	NA	475.8%
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$0	\$0	\$18,768	NA	NA	NA
17900 Pay. to Other Gov. Units in State Other	\$0	\$0	\$5,475	\$3,015	NA	NA	-44.9%
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$1,046	\$68,369	\$103,829	NA	9822.8%	51.9%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$198	\$73,726	\$54,808	\$71,421	35971.1%	-3.1%	30.3%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$0	\$360	NA	NA	NA
22210 Instruction Library/Media Services - Service Area Direction	\$7,000	\$0	\$0	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$194,755	\$128,769	\$166,474	\$156,061	-19.9%	21.2%	-6.3%
22230 Instruction Library/Media Services - Audiovisual	\$4,945	\$5,633	\$520	\$0	NA	NA	NA
22240 Instruction Library/Media Services - Educational Television	\$5,282	\$0	\$0	\$0	NA	NA	NA
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$72,677	\$101,548	NA	NA	39.7%
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$4,617	\$7,565	NA	NA	63.8%
22350 Instruction Instruc. Related Tech. - Systems Operations	\$0	\$0	\$42,465	\$120,904	NA	NA	184.7%
22360 Instruction Instruc. Related Tech. - Network Support	\$253,569	\$201,262	\$94,380	\$73,755	-70.9%	-63.4%	-21.9%
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$536,015	\$8,839	\$7,641	NA	-98.6%	-13.6%
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$875	\$139	\$1,523	NA	74.1%	998.4%
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$12,229	\$107	NA	NA	-99.1%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$236,867	\$279,701	NA	NA	18.1%
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$337,390	\$0	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$361,341	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$7,613,273	\$9,642,266	\$9,478,340	\$10,301,765	35.3%	6.8%	8.7%
Student Instructional Support							
21220 Students Guidance Services - Counseling Services	\$186,935	\$287,124	\$307,550	\$229,556	22.8%	-20.0%	-25.4%
21340 Students Health Services - Nurse Services	\$86,100	\$102,465	\$97,046	\$105,868	23.0%	3.3%	9.1%
21390 Students Health Services - Other Health Services	\$2,930	\$5,190	\$11,796	\$3,000	2.4%	-42.2%	-74.6%
21420 Students Psychological Services - Psychological Testing	\$51,510	\$67,313	\$86,785	\$89,757	74.3%	33.3%	3.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Yorktown Community Schools (1910)

Account					Percent Change			
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015	
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$162,836	\$135,580	NA	NA	-16.7%
21810 Students	Special Ed. Administration - Service Area Direction	\$5,632	\$0	\$42,157	\$105,823	1779.0%	NA	151.0%
24100 School Administration	Office of The Principal	\$824,495	\$963,913	\$1,122,884	\$1,147,056	39.1%	19.0%	2.2%
24900 School Administration	Other Support Services - School Admin.	\$0	\$0	\$115,406	\$110,177	NA	NA	-4.5%
Student Instructional Support Total		\$1,157,602	\$1,426,004	\$1,946,460	\$1,926,816	66.4%	35.1%	-1.0%
Overhead and Operational								
23110 General Administration	Board of Education - Service Area Direction	\$0	\$0	\$16,510	\$17,281	NA	NA	4.7%
23120 General Administration	Board of Education - Service Area Assistants	(\$4,295)	\$10,000	\$0	\$0	NA	NA	NA
23150 General Administration	Board of Education - Legal Services	\$104,473	\$60,165	\$13,130	\$22,284	-78.7%	-63.0%	69.7%
23160 General Administration	Board of Education - Promotion Expenses	\$24,177	\$1,509	\$5,123	\$7,533	-68.8%	399.2%	47.0%
23190 General Administration	Board of Education - Other Governing Body Services	\$3,399	\$7,779	\$3,900	\$3,900	14.7%	-49.9%	0.0%
23210 General Administration	Executive Administration - Office of The Superintendent	\$314,975	\$667,320	\$453,583	\$474,971	50.8%	-28.8%	4.7%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$15,000	\$17,363	\$0	\$0	NA	NA	NA
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$106,280	\$6,798	\$0	\$0	NA	NA	NA
25110 Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$1,430	\$3,032	NA	NA	112.0%
25150 Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$0	\$643	NA	NA	NA
25193 Central Services	Fiscal Services - Other - Printed Forms	\$5,220	\$5,232	\$4,344	\$3,830	-26.6%	-26.8%	-11.8%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$6,240	\$1,594	\$1,848	\$101	-98.4%	-93.7%	-94.5%
25196 Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$150	\$150	NA	NA	0.0%
25400 Central Services	Planning, Research, Dev. and Evaluation	\$38,045	\$0	\$0	\$0	NA	NA	NA
25720 Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$0	\$300	NA	NA	NA
25730 Central Services	Personnel Services - Personnel Services	\$0	\$0	\$804	\$0	NA	NA	NA
25810 Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$32,881	\$0	NA	NA	NA
25850 Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$2,071	\$2,953	NA	NA	42.6%
25860 Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$76,566	\$78,966	NA	NA	3.1%
25870 Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$344	\$0	NA	NA	NA
25890 Central Services	Other Technology Services	\$0	\$0	\$1,465	\$2,590	NA	NA	76.8%
25920 Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$0	\$9,642	NA	NA	NA
25940 Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$6,800	\$9,040	\$14,300	NA	110.3%	58.2%
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$93,353	\$142,261	\$135,375	\$136,108	45.8%	-4.3%	0.5%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,544,069	\$1,405,799	\$1,342,747	\$1,299,757	-15.8%	-7.5%	-3.2%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$105,079	\$98,789	\$67,045	\$73,852	-29.7%	-25.2%	10.2%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$131,105	\$298,016	\$140,398	\$94,325	-28.1%	-68.3%	-32.8%
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$535	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$28,200	\$0	\$24,563	\$27,573	-2.2%	NA	12.3%
26600 Oper. & Maint. of Plant Serv.	Security Services	\$12,325	\$6,063	\$20,092	\$20,931	69.8%	245.3%	4.2%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$143,398	\$144,501	\$159,200	\$140,737	-1.9%	-2.6%	-11.6%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$139,951	\$92,781	NA	NA	-33.7%
27010 Student Transportation	Service Area Direction	\$111,923	\$108,702	\$83,665	\$84,964	-24.1%	-21.8%	1.6%
27100 Student Transportation	Vehicle Operation	\$314,077	\$449,240	\$554,100	\$547,102	74.2%	21.8%	-1.3%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$158,923	\$249,808	\$230,625	\$179,368	12.9%	-28.2%	-22.2%
27400 Student Transportation	Purchase of School Buses	\$132,432	\$99,768	\$0	\$86,779	-34.5%	-13.0%	NA
27500 Student Transportation	Insurance on Buses	\$21,998	\$21,403	\$25,134	\$21,604	-1.8%	0.9%	-14.0%
27700 Student Transportation	Contracted Transportation Services	\$473,785	\$330,052	\$0	\$0	NA	NA	NA
27900 Student Transportation	Other Student Transportation Services	\$3,876	\$1,857	\$2,444	\$4,019	3.7%	116.4%	64.5%
27910 Student Transportation	Bus Driver Training	\$3,600	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations	Service Area Direction	\$1,715	\$64,589	\$69,589	\$68,937	3920.3%	6.7%	-0.9%
31200 Food Services Operations	Food Preparation and Dispensing	\$614,349	\$762,737	\$394,054	\$379,669	-38.2%	-50.2%	-3.7%
31300 Food Services Operations	Food Delivery	\$15	\$0	\$0	\$0	NA	NA	NA
31400 Food Services Operations	Food Purchases	\$0	\$0	\$390,414	\$387,716	NA	NA	-0.7%
31900 Food Services Operations	Other Food Services	\$0	\$0	\$181,630	\$28,254	NA	NA	-84.4%
Overhead and Operational Total		\$4,508,272	\$4,968,145	\$4,584,216	\$4,316,954	-4.2%	-13.1%	-5.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Yorktown Community Schools (1910)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Non Operational								
33100 Community Service Operations	\$0	\$0	\$5,385	\$5,410	NA	NA	0.5%	
33200 Category not Specified	\$5,165	\$18,215	\$0	\$500	-90.3%	-97.3%	NA	
33300 Category not Specified	\$4,963	\$25,930	\$4,444	\$3,526	-29.0%	-86.4%	-20.7%	
33400 Category not Specified	\$204,002	\$244,375	\$258,334	\$267,578	31.2%	9.5%	3.6%	
33500 Category not Specified	\$0	\$0	\$402	\$119	NA	NA	-70.4%	
33930 Other Community Services	\$73,275	\$98,257	\$116,181	\$119,440	63.0%	21.6%	2.8%	
33990 Other Community Services	\$0	\$0	\$3,545	\$0	NA	NA	NA	
43000 Category not Specified	\$249,408	\$7,712	\$11,077	\$7,680	-96.9%	-0.4%	-30.7%	
45100 Building Acq., Const. and Impr.	\$757,559	\$487,734	\$170,702	\$79,460	-89.5%	-83.7%	-53.5%	
45200 Building Acq., Const. and Impr.	\$387,349	\$387,349	\$0	\$0	NA	NA	NA	
45400 Building Acq., Const. and Impr.	\$73,418	\$11,872	\$27,136	\$22,679	-69.1%	91.0%	-16.4%	
45500 Building Acq., Const. and Impr.	\$1,424	\$0	\$65,502	\$75,410	5195.3%	NA	15.1%	
47000 Category not Specified	\$304,546	\$213,275	\$55,053	\$16,330	-94.6%	-92.3%	-70.3%	
49000 Category not Specified	\$81,228	(\$16,528)	\$26,434	\$0	NA	NA	NA	
51100 Principal on Debt	(\$150,607)	\$443,115	\$415,000	\$445,000	NA	0.4%	7.2%	
51600 Principal on Debt	\$0	\$0	\$466,996	\$0	NA	NA	NA	
52100 Interest on Debt	\$0	\$23,135	\$117,129	\$74,593	NA	222.4%	-36.3%	
52200 Interest on Debt	\$0	\$139,574	\$0	\$0	NA	NA	NA	
52600 Interest on Debt	\$741,211	\$495,572	\$3,953	\$0	NA	NA	NA	
53100 Lease Rental	\$1,460,300	\$1,458,000	\$911,721	\$1,224,000	-16.2%	-16.0%	34.3%	
53150 Lease Rental	\$0	\$0	\$199,190	\$158,618	NA	NA	-20.4%	
53300 Lease Rental	\$50,561	\$0	\$84,423	\$0	NA	NA	NA	
54200 Advancements and Obligations	\$108,000	\$94,125	\$93,063	\$180,246	66.9%	91.5%	93.7%	
54250 Advancements and Obligations	\$0	\$0	\$3,797	\$5,987	NA	NA	57.7%	
59100 Other Debt Services Obligations	\$0	\$4,550	\$13,489	\$9,917	NA	118.0%	-26.5%	
Non Operational Total								
	\$4,351,803	\$4,136,262	\$3,052,955	\$2,696,491	-38.0%	-34.8%	-11.7%	
Prorated by Fund								
26491 NA	\$45,526	\$0	\$0	\$0	NA	NA	NA	
26491 NA	\$7,207	\$0	\$0	\$0	NA	NA	NA	
26491 NA	\$30,432	\$0	\$0	\$0	NA	NA	NA	
26491 NA	\$1,660	\$0	\$0	\$0	NA	NA	NA	
26492 NA	\$488,934	\$0	\$0	\$0	NA	NA	NA	
26492 NA	\$86,664	\$0	\$0	\$0	NA	NA	NA	
26492 NA	\$136,079	\$0	\$0	\$0	NA	NA	NA	
26492 NA	\$19,987	\$0	\$0	\$0	NA	NA	NA	
26494 NA	\$965,122	\$0	\$0	\$0	NA	NA	NA	
26494 NA	\$183,347	\$0	\$0	\$0	NA	NA	NA	
26494 NA	\$320,898	\$0	\$0	\$0	NA	NA	NA	
26494 NA	\$42,279	\$0	\$0	\$0	NA	NA	NA	
26496 NA	\$4,795	\$0	\$0	\$0	NA	NA	NA	
26496 NA	\$922	\$0	\$0	\$0	NA	NA	NA	
26496 NA	\$794	\$0	\$0	\$0	NA	NA	NA	
26496 NA	\$213	\$0	\$0	\$0	NA	NA	NA	
26498 NA	\$372,594	\$0	\$0	\$0	NA	NA	NA	
26498 NA	\$13,824	\$0	\$0	\$0	NA	NA	NA	
26498 NA	\$11,877	\$0	\$0	\$0	NA	NA	NA	
26498 NA	\$3,189	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total								
	\$2,736,344	\$0	\$0	\$0	NA	NA	NA	